

C P PATEL AND F H SHAH COMMERCE (AUTONOMOUS) COLLEGE, ANAND

(Managed by SARDAR PATEL EDUCATION TRUST, ANAND)

AFFILIATED TO SARDAR PATEL UNIVERSITY, V V NAGAR

An ISO 9001 2015 Certified / An ISO 14001-2015 Certified / An ISO 21001-2018 Certified
GUJARAT INSTITUTIONAL RATING FRAMEWORK (4 STAR)

AAA Reaccredited CGPA 3.56 – GRADE **A⁺** KCG-Dept of Edu. Govt. of Gujarat-April 2017

NAAC Reaccredited - CGPA 3.30 - GRADE **'A⁺'** UGC – MHRD, Govt. of India – June 2022
Syllabus as per NEP 2020 with effect from the Academic Year 2024-2025

Master of Commerce (MCOM)

Semester - IV

Course Code	PG04ECOM01	Title of the Course	CORPORATE ACCOUNTING -II
Total Credits of the Course	04	Hours per Week	04

Course Objectives	1. To impart the Advanced Level Knowledge of Corporate Accounting.
	2. To understand Analysis and Interpretation of Financial Statements for decision making.
	3. To make student expert in preparation of Final Accounts of Insurance Companies as per The Insurance Act 1938.
	4. To make student expert in preparation of Final Accounts of Banking Companies as per present law.

Course Content		
Unit	Description	Weightage (%)
1.	Financial Statement Analysis – Using of Techniques (Theory and Example): Objectives of Financial Statement Analysis, Standards of Comparison, Sources of Information, Quality of Earnings, Techniques of Financial Statement Analysis • Horizontal analysis • Trend analysis • Vertical analysis • Ratio analysis	25%
2.	Analysis and Interpretation of Financial Statements (Theory and Example): Use and Rationale of Ratios • Liquidity Ratios, Leverage Ratios, • Turnover Ratios, Profitability Ratios, • Valuation Ratios, Du-Pont Analysis.	25 %

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3.	Final Accounts of Insurance Companies as per The Insurance Act 1938 <ul style="list-style-type: none">• Introduction and Insurance Business in India• Appointment of Ombudsmen• Insurance Regulatory and Development Authority of India (IRDA)• Financial Statements of Insurance Business• Important terms, Life Insurance and General Insurance	25%
4.	Final Accounts of Banking Companies as per The Banking Regulation Act 1949 <ul style="list-style-type: none">• Legal Requirements• Preparation of Profit and Loss Account• Comments on P&L Items• Preparation of Balance Sheet• Comments on Balance Sheet Items• Accounting Policies of Banking Sector• Accounting Treatment of Various P&L and Balance Sheet Items	25 %

Teaching-Learning Methodology	<ul style="list-style-type: none">• Direct Lecture• Power Point Presentations• Seminars• Students Presentations• Questions-Answers during lectures.
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	20%
2.	Internal Continuous Assessment in the form of Quizzes, Seminars, Assignments, Attendance	10%
3.	External Examination	70%

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Course Outcomes	
1.	Skill to Analysis and Interpretation of Financial Statements of companies.
2.	Understand about Analysis and Interpretation of Financial Statements.
3.	Knowledge of how to prepare Final Accounts of Insurance Companies as per the Insurance Act 1938.
4.	Knowledge of how to prepare Final Accounts of Banking Companies as per the Latest rules and regulations.

Suggested References	
Sr. No.	References
1	Maheshwari S. N. and Maheshwari S. K., “Corporate Accounting” Vikas Publishing House Pvt Ltd.
2	Ghosh T. P. (2007)., “Accounting Standards and Corporate Accounting Practices” New Delhi Taxmann Allied Services (P.) Ltd.,
3	Gupta R. L. and Radhaswamy M. (2006), “Advanced Accountancy” Vol.II, New Delhi Sultan Chand & Sons.
4	Narayanswamy R. (2007)., “Financial Accounting: A Managerial Perspective”., New Delhi, Prentice Hall of India Private Ltd.,
5	Relevant Literature published by the Reserve Bank of India (RBI)
6	Relevant Literature published by Security Exchange Board of India (SEBI)
7	Relevant Literature published by IRDA
